

# State of South Dakota

## EIGHTIETH LEGISLATIVE ASSEMBLY, 2005

400L0345

### HOUSE BILL NO. 1040

Introduced by: The Committee on Taxation at the request of the Department of Revenue and Regulation

1 FOR AN ACT ENTITLED, An Act to repeal certain sales and use tax exemptions that conflict  
2 with certain statutory exemptions.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 10-45-14.1 be repealed.

5 ~~— 10-45-14.1. There are specifically exempted from the provisions of this chapter and from~~  
6 ~~the computation of the amount of tax imposed by it, gross receipts from the sale of nutritional~~  
7 ~~supplements, as defined by rule promulgated by the secretary of revenue and regulation pursuant~~  
8 ~~to chapter 1-26, if dispensed by a physician, chiropractor, optometrist, dentist, podiatrist, or~~  
9 ~~audiologist.~~

10 Section 2. That § 10-45-14.3 be repealed.

11 ~~— 10-45-14.3. The gross receipts from furnishing devices and supplies designed or intended~~  
12 ~~for ostomy care and management are specifically exempt from the provisions of this chapter and~~  
13 ~~from the computation of the amount of tax imposed by it. These devices and supplies include~~  
14 ~~collection devices, colostomy irrigation equipment and supplies, skin barriers or skin protectors,~~  
15 ~~and other supplies designed for use of ostomates.~~



1       Section 3. That § 10-45-5.4 be repealed.

2       ~~10-45-5.4. The tax imposed upon persons engaging or continuing in the business of renting~~  
3       ~~tangible personal property applies if the rented property is used in this state or is delivered to~~  
4       ~~the lessee or sublessee in this state.~~